

**SUPPLEMENTARY INSTRUCTIONS FOR ARKANSAS COUNTIES  
2012 SURVEY OF LOCAL GOVERNMENT FINANCES****AGENCY REPORTING**

In reporting data for your government, please include the following fiscal activities:

Ambulance service improvement districts  
County airport commissions  
County library boards  
County museum commissions  
County subordinate service districts: airports, ambulance service, fire protection,  
flood control, highways, parking, sewerage, solid waste collection and disposal,  
transit, and water supply.  
Housing authorities governed by quorum court  
Public facilities boards  
Rural development authorities  
Viaduct improvement districts

**PART 2 – REVENUES**

**3. A. – Property taxes – (code T01)-** Include all real and personal property taxes collected for all county funds; report both current and delinquent taxes. Include revenue collected from Assessor's salary and expense, collector's commission, and treasurer's commission.

**3. B. – Local sales taxes**

1. **General sales tax (code T09)** - Report proceeds of the countywide sales and use tax including shared portions of this tax to cities and towns within the county. Also, report amount of county general sales tax distributed to cities and towns at PART 3, question 8, item BB. Other (M89)
2. **Alcoholic beverages sales tax (code T10)** - Include county supplemental tax on sale of alcoholic beverages in hotels, restaurants, and private clubs.
6. **Public utilities tax (code T15)** – Include franchise fees.

**3. C. – Licensing and permit taxes**

1. **Alcoholic beverages licensing and permit taxes (code T20)** – Include licenses on liquor and beer.
2. **Motor vehicles licensing and permit taxes (code T24)** -  
Include proceeds of license tax imposed on residents maintaining motor vehicles.
5. **Occupation and business licenses and permit taxes (code T28)** – Include proceeds of county licenses and permits required of any trade, profession, or businesses. Inspections and examination fees required in connection with the issuance or renewal of a business license or permit.
6. **Other licensing and permit taxes (code T29)**  
Include:
  - Dog licenses
  - Building permits
  - Marriage licenses
  - Impact fees
  - Other licenses or permits

## **PART 2 – REVENUES – Continued**

### **4. Intergovernmental revenues**

**A. Street and highways (From the State – code C46)** - Include highway turnback and severance tax.

**M. General Support (unrestricted) (From the State – code C30)** - Include General Revenue turnback.

### **5. Other than tax and intergovernmental revenues**

**B.13. Other sales and service revenues (Code A89)** –

Report charges or fees collected from jail, sheriff, clerk and ambulance services.

**F. Fines and forfeits (Code U30)** – Include municipal court and circuit court fines receipts.

## **PART 3 - EXPENDITURES**

### **11. Personnel Expenditures – (Code Z00)**

Report total salaries and wages for all employees, full and part time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.